

EXHIBIT

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302.295.2000 888.207.2440 302.295.2013 FAX www.cozen.com

January 17, 2006

VIA FACSIMILE AND US MAIL

Sean J. Bellew
Direct Phone 302.295.2026
Direct Fax 302.295.2013
sbellew@cozen.com

Randy Papetti, Esquire
Lewis & Roca, LLP
40 N. Central Avenue
Phoenix, AZ 85004

Re: ***J-Squared Technologies, Inc., et al. v. Motorola Inc.***
C.A. No. 04-960-SLR

Dear Randy:

Enclosed please find an executed *Understanding and Agreement Regarding "Confidential" Discovery Information* for each of the following: West Coast Reps., Inc. (Walter C. Reynolds); R.T. Technology (Joseph J. Palermينو, Jr.); and G.L. Williams Associates, Inc. (Mark Gernhardt and Scott Williams). As you know, we have contacted these entities in our investigation of J-Squared Technologies, Inc.'s and J-Squared Technologies (Oregon), Inc.'s claims against Motorola.

These entities and their principals have information relevant to this litigation. In this connection, we intend to provide them with certain information discovered in this case as we prepare them to provide testimony at trial. As you also are aware, we have been retained by these entities to consider independent claims against Motorola on their behalves.

Randy Papetti, Esquire

January 17, 2006

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If you should have any questions, please do not hesitate to contact me.

Sincerely,

COZEN O'CONNOR



By: Sean J. Bellew

SJB/sjs

Enclosures

cc: Kevin F. Berry, Esquire
David A. Felice, Esquire
Cory A. Talbot, Esquire
Emily S. Cates, Esquire

EXHIBIT A**UNDERSTANDING AND AGREEMENT REGARDING**
"CONFIDENTIAL" DISCOVERY INFORMATION

I hereby state that I have read and received a copy of the Protective Order (the "Order") in J-Squared Technologies, Inc. v. Motorola, Inc. C.A. No. 04-CV-960-SLR, which is pending before the United States District Court, District of Delaware (the "Court"). I understand the terms of the Order, agree to be bound by those terms, and consent to the jurisdiction of the Court with respect to enforcement of the Order.

WALTER C. REYNOLDS

Name

Walter C. Reynolds

Signature


13 DEC 2005

Date

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JOSEPH T. PALERMINO JR.
Name


Signature

12/14/05
Date

EXHIBIT A

UNDERSTANDING AND AGREEMENT REGARDING
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Mark Gernhardt Scott Williams
Name

M.G. Gernhardt S. Williams
Signature

12-14-05 12-14-05
Date